

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### <sup>F1</sup>SCHEDULE 7A

#### CHARGE AT REDUCED RATE

##### Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

### PART 1

#### INDEX TO REDUCED-RATE SUPPLIES OF GOODS AND SERVICES

##### Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 1 modifications by S.I. 2020/728, **art. 3** continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by **Finance Act 2021 (c. 26), s. 93(1)**

[ <sup>F2</sup> Cable-suspended passenger transport systems	Group 13]
[ <sup>F3</sup> Caravans	Group 12]
Children's car seats.....	Group 5
[ <sup>F4</sup> Contraceptive products	Group 8]
[ <sup>F5</sup> Course of catering	Group 14 ]
Domestic fuel or power.....	Group 1
[ <sup>F6</sup> Installation of energy-saving materials from 1st April 2027] .....	Group 2
Heating equipment, security goods and gas supplies: grant-funded installation or connection.....	Group 3
[ <sup>F5</sup> Holiday accommodation etc	Group 15 ]
[ <sup>F7</sup> Installation of mobility aids for the elderly	Group 10]
Renovation and alteration of dwellings.....	Group 7
Residential conversions.....	Group 6

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[ <sup>F5</sup> Shows and certain other attractions	Group 16 ]
[ <sup>F8</sup> Smoking cessation products	Group 11]
[ <sup>F9</sup> Welfare advice or information	Group 9]
<b>F10</b>	<b>F10</b>
...	...

### Textual Amendments

- F2** Words in Sch. 7A Pt. 1 inserted (1.4.2013) by [The Value Added Tax \(Reduced Rate\) \(Cable-Suspended Passenger Transport Systems\) Order 2013 \(S.I. 2013/430\)](#), arts. 1, **2(2)**
- F3** Words in Sch. 7A Pt. 1 inserted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), **Sch. 26 paras. 6(2), 7(2)**
- F4** Words in Sch. 7A Pt. 1 inserted (1.7.2006) by [The Value Added Tax \(Reduced Rate\) Order 2006 \(S.I. 2006/1472\)](#), arts. 1, **3(a)**
- F5** Words in Sch. 7A Pt. 1 inserted (temp.) (15.7.2020) by virtue of [The Value Added Tax \(Reduced Rate\) \(Hospitality and Tourism\) \(Coronavirus\) Order 2020 \(S.I. 2020/728\)](#), arts. 1, **3 (with art. 2)**
- F6** Words in Sch. 7A Pt. 1 table substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(2)**
- F7** Words in Sch. 7A Pt. 1 inserted (1.7.2007 with effect in relation to supplies made on or after that date) by [The Value Added Tax \(Reduced Rate\) Order 2007 \(S.I. 2007/1601\)](#), arts. 1(1)(2), **3(a)**
- F8** Words in Sch. 7A Pt. 1 inserted (1.7.2007 with effect in relation to supplies made on or after that date but before 1.7.2008) by [The Value Added Tax \(Reduced Rate\) Order 2007 \(S.I. 2007/1601\)](#), arts. 1(1)(3), **3(b)**
- F9** Words in Sch. 7A Pt. 1 inserted (1.7.2006) by [The Value Added Tax \(Reduced Rate\) Order 2006 \(S.I. 2006/1472\)](#), arts. 1, **3(b)**
- F10** Words in Sch. 7A Pt. 1 omitted (with effect in accordance with s. 126(5)(6) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), s. **126(2)(a)**

## PART 2

### THE GROUPS

#### Modifications etc. (not altering text)

- C2** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C3** Sch. 7A Pt. 2 modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), s. **93(1)**

### GROUP 1 — SUPPLIES OF DOMESTIC FUEL OR POWER

#### ITEM NO.

- 1 Supplies for qualifying use of—
- (a) coal, coke or other solid substances held out for sale solely as fuel;
  - (b) coal gas, water gas, producer gases or similar gases;
  - (c) petroleum gases, or other gaseous hydrocarbons, whether in a gaseous or liquid state;

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (d) fuel oil, gas oil or kerosene; or
- (e) electricity, heat or air-conditioning.

NOTES:

*Matters included or not included in the supplies*

- 1
- (1) Item 1(a) shall be deemed to include combustible materials put up for sale for kindling fires but shall not include matches.
  - (2) Item 1(b) and (c) shall not include any road fuel gas (within the meaning of the Hydrocarbon Oil Duties Act 1979 (c. 5)) on which a duty of excise has been charged or is chargeable.
  - (3) Item 1(d) shall not include hydrocarbon oil on which a duty of excise has been or is to be charged without relief from, or rebate of, such duty by virtue of the provisions of the Hydrocarbon Oil Duties Act 1979 <sup>[<sup>F11</sup>]</sup>, unless the oil is—
    - (a) kerosene in respect of which a relevant declaration has been made under section 13AC(3) of that Act (use of rebated kerosene for private pleasure-flying); <sup>[<sup>F12</sup>or]</sup>
    - (b) <sup>[<sup>F12</sup>oil</sup> in respect of which a relevant declaration has been made under section 14E(3) of that Act (use of rebated heavy oil for private pleasure craft)]

**Textual Amendments**

- F11** Words in Sch. 7A Pt. 2 Group 1 Note 1(3) inserted (1.11.2008) by [The Value Added Tax \(Reduced Rate\) \(Supplies of Domestic Fuel or Power\) Order 2008 \(S.I. 2008/2676\)](#), arts. 1, 2
- F12** Sch. 7A Group 1 Note 1(3)(b) and word omitted (1.10.2021 for N.I.) by virtue of [Finance Act 2020 \(c. 14\)](#), [Sch. 11 paras. 15, 18](#); S.I. 2021/740, reg. 3 (with reg. 1(2))

*Meaning of “fuel oil”, “gas oil” and “kerosene”*

- 2
- (1) In this Group “fuel oil” means heavy oil which contains in solution an amount of asphaltenes of not less than 0.5 per cent. or which contains less than 0.5 per cent. but not less than 0.1 per cent. of asphaltenes and has a closed flash point not exceeding 150°C.
  - (2) In this Group “gas oil” means heavy oil of which not more than 50 per cent. by volume distils at a temperature not exceeding 240°C and of which more than 50 per cent. by volume distils at a temperature not exceeding 340°C.
  - (3) In this Group “kerosene” means heavy oil of which more than 50 per cent. by volume distils at a temperature not exceeding 240°C.
  - (4) In this paragraph “heavy oil” has the same meaning as in the Hydrocarbon Oil Duties Act 1979.

*Meaning of “qualifying use”*

- 3
- In this Group “qualifying use” means—
- (a) domestic use; or
  - (b) use by a charity otherwise than in the course or furtherance of a business.

---

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

*Supplies only partly for qualifying use*

- 4 For the purposes of this Group, where there is a supply of goods partly for qualifying use and partly not—
- (a) if at least 60 per cent. of the goods are supplied for qualifying use, the whole supply shall be treated as a supply for qualifying use; and
  - (b) in any other case, an apportionment shall be made to determine the extent to which the supply is a supply for qualifying use.

*Supplies deemed to be for domestic use*

- 5 For the purposes of this Group the following supplies are always for domestic use—
- (a) a supply of not more than one tonne of coal or coke held out for sale as domestic fuel;
  - (b) a supply of wood, peat or charcoal not intended for sale by the recipient;
  - (c) a supply to a person at any premises of piped gas (that is, gas within item 1(b), or petroleum gas in a gaseous state, provided through pipes) where the gas (together with any other piped gas provided to him at the premises by the same supplier) was not provided at a rate exceeding 150 therms a month or, if the supplier charges for the gas by reference to the number of kilowatt hours supplied, 4397 kilowatt hours a month;
  - (d) a supply of petroleum gas in a liquid state where the gas is supplied in cylinders the net weight of each of which is less than 50 kilogrammes and either the number of cylinders supplied is 20 or fewer or the gas is not intended for sale by the recipient;
  - (e) a supply of petroleum gas in a liquid state, otherwise than in cylinders, to a person at any premises at which he is not able to store more than two tonnes of such gas;
  - (f) a supply of not more than 2,300 litres of fuel oil, gas oil or kerosene;
  - (g) a supply of electricity to a person at any premises where the electricity (together with any other electricity provided to him at the premises by the same supplier) was not provided at a rate exceeding 1000 kilowatt hours a month.

*Other supplies that are for domestic use*

- 6 For the purposes of this Group supplies not within paragraph 5 are for domestic use if and only if the goods supplied are for use in—
- (a) a building, or part of a building, that consists of a dwelling or number of dwellings;
  - (b) a building, or part of a building, used for a relevant residential purpose;
  - (c) self-catering holiday accommodation;
  - (d) a caravan; or
  - (e) a houseboat.

*Interpretation of paragraph 6*

- 7 (1) For the purposes of this Group, “use for a relevant residential purpose” means use as—
- (a) a home or other institution providing residential accommodation for children,

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder,
  - (c) a hospice,
  - (d) residential accommodation for students or school pupils,
  - (e) residential accommodation for members of any of the armed forces,
  - (f) a monastery, nunnery or similar establishment, or
  - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,
- except use as a hospital, a prison or similar institution or an hotel or inn or similar establishment.
- (2) For the purposes of this Group “self-catering holiday accommodation” includes any accommodation advertised or held out as such.
- (3) In paragraph 6 “houseboat” means a boat or other floating decked structure designed or adapted for use solely as a place of permanent habitation and not having means of, or capable of being readily adapted for, self-propulsion.

## GROUP 2 — INSTALLATION OF ENERGY-SAVING MATERIALS [<sup>F13</sup>FROM 1ST APRIL 2027]

### Textual Amendments

- F13** Words in Sch. 7A Pt. 2 Group 2 heading substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(a)**

- [<sup>F14</sup> Relevant supplies of services of installing energy-saving materials in [<sup>F15</sup>—]
- (a) residential accommodation, or
  - (b) a building intended for use solely for a relevant charitable purpose.]

### Textual Amendments

- F14** Sch. 7A Pt. 2 Group 2 Items 1, 2 substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(b)**
- F15** Words in Sch. 7A Pt. 2 Item 1 substituted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(2)**

- [<sup>F142</sup>. Relevant supplies of energy-saving materials by a person who installs those materials in [<sup>F16</sup>—]
- (a) residential accommodation, or
  - (b) a building intended for use solely for a relevant charitable purpose.]

### Textual Amendments

- F14** Sch. 7A Pt. 2 Group 2 Items 1, 2 substituted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(b)**
- F16** Words in Sch. 7A Pt. 2 Item 2 substituted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(2)**

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

F17 3. ....

**Textual Amendments**  
F17 Sch. 7A Pt. 2 Group 2 Item 3 omitted (1.5.2023) by virtue of The Value Added Tax (Installation of Energy-Saving Materials) Order 2023 (S.I. 2023/376), arts. 1, 4(3)(c)

NOTES:

F18 ...

F18 A1. ....

**Textual Amendments**  
F18 Sch. 7A Pt. 2 Group 2 Note A1 and heading omitted (1.5.2023) by virtue of The Value Added Tax (Installation of Energy-Saving Materials) Order 2023 (S.I. 2023/376), arts. 1, 4(3)(d)(i)

*Meaning of “energy-saving materials”*

1 [F19(1)] For the purposes of this Group “energy-saving materials” means any of the following—

- (a) insulation for walls, floors, ceilings, roofs or lofts or for water tanks, pipes or other plumbing fittings;
- (b) draught stripping for windows and doors;
- (c) central heating system controls (including thermostatic radiator valves);
- (d) hot water system controls;
- (e) solar panels;
- [F20(f) wind turbines;
- (g) water turbines;]
- F21(f) .....
- F21(g) .....
- [F22(h) ground source heat pumps;]
- [F23(i) micro combined heat and power units. air source heat pumps;
- [ water source heat pumps;]
- F24(ia)
- (j) micro combined heat and power units;]
- [F25(k) boilers designed to be fuelled solely by wood, straw or similar vegetal matter.]
- [F26(l) electrical storage batteries within sub-paragraph (2);
- (m) smart diverters.]

[F27(2)] An electrical storage battery is within this sub-paragraph if it is intended for use solely for storing energy converted from electricity that was—

- (a) supplied to the residential accommodation or building in question, or
- (b) generated by a microgeneration system.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) In sub-paragraph (2), “supplied” is to be construed in accordance with Part 1 of the Electricity Act 1989 (see section 64(1) of that Act).
- (4) In sub-paragraph (1)(m), “smart diverter” means a device capable of automatically diverting electricity generated by a microgeneration system to one or more appliances, in particular circumstances.
- (5) In sub-paragraphs (2) and (4), “microgeneration system” means equipment—
  - (a) that generates electricity, and
  - (b) that is itself an energy-saving material for the purposes of this Group.]

#### Textual Amendments

- F19** Sch. 7A Pt. 2 Group 2 Notes para. 1 renumbered as Sch. 7A Pt. 2 Group 2 Notes para. 1(1) (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(3)(a)**
- F20** Sch. 7A Pt. 2 Group 2 Note 1(f)(g) inserted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(d)(ii)**
- F21** Sch. 7A Pt. 2 Group 2 Note 1(f)(g) omitted (1.10.2019) by virtue of [The Value Added Tax \(Reduced Rate\) \(Energy-Saving Materials\) Order 2019 \(S.I. 2019/958\)](#), arts. 1(1), **5** (with art. 1(2))
- F22** Sch. 7A Pt. 2 Group 2 Note 1(h) inserted (1.6.2004) by [The Value Added Tax \(Reduced Rate\) Order 2004 \(S.I. 2004/777\)](#), arts. 1, **3**
- F23** Sch. 7A Pt. 2 Group 2 Note 1(i)(j) inserted (7.4.2005) by [The Value Added Tax \(Reduced Rate\) Order 2005 \(S.I. 2005/726\)](#), arts. 1, **3**
- F24** Sch. 7A Pt. 2 Group 2 Notes para. 1(1)(ia) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(3)(b)**
- F25** Sch. 7A Pt. 2 Group 2 Note 1(k) inserted (1.1.2006) by [The Value Added Tax \(Reduced Rate\) \(No. 2\) Order 2005 \(S.I. 2005/3329\)](#), arts. 1, **3**
- F26** Sch. 7A Pt. 2 Group 2 Notes para. 1(1)(l)(m) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(3)(c)**
- F27** Sch. 7A Pt. 2 Group 2 Notes para. 1(2)-(5) inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(3)(d)**

#### *Installation of heat pumps*

- [<sup>F28</sup>1A For the purposes of item 1, “installing energy-saving materials” includes carrying out groundworks, or dredging a body of water, in order to install pipework or other equipment necessary for the operation of a ground source heat pump or a water source heat pump.]

#### Textual Amendments

- F28** Sch. 7A Pt. 2 Group 2 Notes para. 1A and cross-heading inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(4)**

#### *Meaning of “residential accommodation”*

- 2 (1) For the purposes of this Group “residential accommodation” means—
  - (a) a building, or part of a building, that consists of a dwelling or a number of dwellings;

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (b) a building, or part of a building, used for a relevant residential purpose;
  - (c) a caravan used as a place of permanent habitation; or
  - (d) a houseboat.
- (2) For the purposes of this Group “use for a relevant residential purpose” has the same meaning as it has for the purposes of Group 1 (see paragraph 7(1) of the Notes to that Group).
- (3) In sub-paragraph (1)(d) “houseboat” has the meaning given by paragraph 7(3) of the Notes to Group 1.

*Meaning of “use for a relevant charitable purpose”*

[<sup>F29</sup>3 For the purposes of this Group a building is used “for a relevant charitable purpose” if it is used by a charity—

- (a) otherwise than in the course or furtherance of a business, or
- (b) as a village hall or similarly in providing social or recreational facilities for a local community.]

**Textual Amendments**  
**F29** Sch. 7A Pt. 2 Group 2 Notes para. 3 and cross-heading inserted (1.2.2024) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2024 \(S.I. 2024/24\)](#), arts. 1(2), **2(5)**

*Meaning of “use for a relevant charitable purpose”*

<sup>F30</sup>3 . . . . .

**Textual Amendments**  
**F30** Sch. 7A Pt. 2 Group 2 Note 3 omitted (with effect in accordance with s. 193(4) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), s. **193(3)**

<sup>F31</sup> ...

<sup>F31</sup>4. . . . .

**Textual Amendments**  
**F31** Sch. 7A Pt. 2 Group 2 Note 4 and heading omitted (1.5.2023) by virtue of [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(d)(iii)**

<sup>F32</sup> ...

<sup>F32</sup>5. . . . .



**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

**F32** Sch. 7A Pt. 2 Group 2 Note 5 and heading omitted (1.5.2023) by virtue of [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(d)(vi)**

[<sup>F33</sup>Meaning of “relevant supplies”]

[<sup>F33</sup>6. For the purposes of this Group “relevant supplies” means supplies made on or after 1st April 2027.]

#### Textual Amendments

**F33** Sch. 7A Pt. 2 Group 2 Note 6 and heading inserted (1.5.2023) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2023 \(S.I. 2023/376\)](#), arts. 1, **4(3)(d)(v)**

### GROUP 3 — GRANT-FUNDED INSTALLATION OF HEATING EQUIPMENT OR SECURITY GOODS OR CONNECTION OF GAS SUPPLY

ITEM NO.

- 1 Supplies to a qualifying person of any services of installing heating appliances in the qualifying person’s sole or main residence.
  - 2 Supplies of heating appliances made to a qualifying person by a person who installs those appliances in the qualifying person’s sole or main residence.
  - 3 Supplies to a qualifying person of services of connecting, or reconnecting, a mains gas supply to the qualifying person’s sole or main residence.
  - 4 Supplies of goods made to a qualifying person by a person connecting, or reconnecting, a mains gas supply to the qualifying person’s sole or main residence, being goods whose installation is necessary for the connection, or reconnection, of the mains gas supply.
  - 5 Supplies to a qualifying person of services of installing, maintaining or repairing a central heating system in the qualifying person’s sole or main residence.
  - 6 Supplies of goods made to a qualifying person by a person installing, maintaining or repairing a central heating system in the qualifying person’s sole or main residence, being goods whose installation is necessary for the installation, maintenance or repair of the central heating system.
  - 7 Supplies consisting in the leasing of goods that form the whole or part of a central heating system installed in the sole or main residence of a qualifying person.
  - 8 Supplies of goods that form the whole or part of a central heating system installed in a qualifying person’s sole or main residence and that, immediately before being supplied, were goods leased under arrangements such that the consideration for the supplies consisting in the leasing of the goods was, in whole or in part, funded by a grant made under a relevant scheme.
- [<sup>F34</sup>8A Supplies [<sup>F35</sup>, so far as not falling within Group 23 in Schedule 8,] to a qualifying person of services of installing, maintaining or repairing a renewable source heating system in the qualifying person’s sole or main residence.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

- F34** Sch. 7A Pt. II Group 3 Item 8A, 8B inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 3\(a\)](#)
- F35** Words in Sch. 7A Pt. 2 Group 3 Item 8A inserted (1.4.2022) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2022 \(S.I. 2022/361\)](#), [arts. 2, 6](#)

- 8B Supplies [<sup>F36</sup>, so far as not falling within Group 23 in Schedule 8,] of goods made to a qualifying person by a person installing, maintaining or repairing a renewable source heating system in the qualifying person's sole or main residence, being goods whose installation is necessary for the installation, maintenance or repair of the system.]

#### Textual Amendments

- F34** Sch. 7A Pt. II Group 3 Item 8A, 8B inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 3\(a\)](#)
- F36** Words in Sch. 7A Pt. 2 Group 3 Item 8B inserted (1.4.2022) by [The Value Added Tax \(Installation of Energy-Saving Materials\) Order 2022 \(S.I. 2022/361\)](#), [arts. 2, 6](#)

- 9 Supplies to a qualifying person of services of installing qualifying security goods in the qualifying person's sole or main residence.
- 10 Supplies of qualifying security goods made to a qualifying person by a person who installs those goods in the qualifying person's sole or main residence.

NOTES:

*Supply only included so far as grant-funded*

- 1 (1) Each of [<sup>F37</sup>items 1 to 7 and 8A to 10] applies to a supply only to the extent that the consideration for the supply is, or is to be, funded by a grant made under a relevant scheme.
- (2) Item 8 applies to a supply only to the extent that the consideration for the supply—
- is, or is to be, funded by a grant made under a relevant scheme; or
  - is a payment becoming due only by reason of the termination (whether by the passage of time or otherwise) of the leasing of the goods in question.

#### Textual Amendments

- F37** Words in Sch. 7A Pt. II Group 3 Note 1(1) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 3\(b\)](#)

*Meaning of “relevant scheme”*

- 2 (1) For the purposes of this Group a scheme is a “relevant scheme” if it is one which satisfies the conditions specified in this paragraph.
- (2) The first condition is that the scheme has as one of its objectives the funding of the installation of energy-saving materials in the homes of any persons who are qualifying persons.

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) The second condition is that the scheme disburses, whether directly or indirectly, its grants in whole or in part out of funds made available to it in order to achieve that objective—
- (a) by the Secretary of State,
  - (b) by the Scottish Ministers,
  - (c) by the National Assembly for Wales,
  - (d) by a Minister (within the meaning given by section 7(3) of the Northern Ireland Act 1998 (c. 47)) or a Northern Ireland department,
  - <sup>F38</sup>(e) . . . . .
  - (f) under an arrangement approved by the Gas and Electricity Markets Authority,
  - (g) under an arrangement approved by the Director General of Electricity Supply for Northern Ireland, or
  - (h) by a local authority.
- (4) The reference in sub-paragraph (3)(f) to an arrangement approved by the Gas and Electricity Markets Authority includes a reference to an arrangement approved by the Director General of Electricity Supply, or the Director General of Gas Supply, before the transfer (under the Utilities Act 2000 (c. 27)) of his functions to the Authority.

**Textual Amendments**  
**F38** Words in *Sch. 7A* omitted (31.12.2020) by virtue of *Taxation (Cross-border Trade) Act 2018 (c. 22)*, s. 57(3), *Sch. 8 para. 93* (with *Sch. 8 para. 99*) (with savings and transitional provisions in *S.I. 2019/105* (as amended by *S.I. 2020/1495*, regs. 1(2), 21), *S.I. 2020/1545*, Pt. 4 and 2020 c. 26, *Sch. 7 para. 7(7)-(9)*); *S.I. 2020/1642*, reg. 4(b) (with reg. 7)

*Apportionment of grants that also cover other supplies*

- 3 Where a grant is made under a relevant scheme in order—
- (a) to fund a supply of a description to which any of items 1 to 10 applies (“the relevant supply”), and
  - (b) also to fund a supply to which none of those items applies (“the non-relevant supply”),
- the proportion of the grant that is to be attributed, for the purposes of paragraph 1, to the relevant supply shall be the same proportion as the consideration reasonably attributable to that supply bears to the consideration for that supply and for the non-relevant supply.

*Meaning of “heating appliances”*

- 4 For the purposes of items 1 and 2 “heating appliances” means any of the following—
- (a) gas-fired room heaters that are fitted with thermostatic controls;
  - (b) electric storage heaters;
  - (c) closed solid fuel fire cassettes;
  - (d) electric dual immersion water heaters with [<sup>F39</sup>factory-insulated] hot water tanks;
  - (e) gas-fired boilers;

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (f) oil-fired boilers;
- (g) radiators.

**Textual Amendments**

**F39** Words in Sch. 7A Pt. II Group 3 Note 4(d) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 3(c)**

*Meaning of “central heating system”*

[<sup>F40</sup>4A For the purposes of items 5 to 8 “central heating system” includes a system which generates electricity.

**Textual Amendments**

**F40** Sch. 7A Pt. II Group 3 Note 4A, 4B substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 3(d)**

*Meaning of “renewable source heating system”*

4B For the purposes of items 8A and 8B “renewable source heating system” means a space or water heating system which uses energy from—

- (a) renewable sources, including solar, wind and hydroelectric power, or
- (b) near renewable resources, including ground and air heat.]

**Textual Amendments**

**F40** Sch. 7A Pt. II Group 3 Note 4A, 4B substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 3(d)**

*Meaning of “qualifying security goods”*

5 For the purposes of items 9 and 10 “qualifying security goods” means any of the following—

- (a) locks or bolts for windows;
- (b) locks, bolts or security chains for doors;
- (c) spy holes;
- (d) smoke alarms.

*Meaning of “qualifying person”*

6 (1) For the purposes of this Group, a person to whom a supply is made is “a qualifying person” if at the time of the supply he—

- (a) is aged 60 or over; or
- (b) is in receipt of one or more of the benefits mentioned in sub-paragraph (2).

(2) Those benefits are—

- (a) council tax benefit under Part 7 of the Contributions and Benefits Act;

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- (b) disability living allowance under Part 3 of the Contributions and Benefits Act or Part 3 of the Northern Ireland Act;
  - (c) [<sup>F41</sup>any element of child tax credit other than the family element, working tax credit,] housing benefit or income support under Part 7 of the Contributions and Benefits Act or Part 7 of the Northern Ireland Act;
  - (d) an income-based jobseeker’s allowance within the meaning of section 1(4) of the Jobseekers Act 1995 (c. 18) or Article 3(4) of the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/275 (N.I. 15));
  - (e) disablement pension under Part 5 of the Contributions and Benefits Act, or Part 5 of the Northern Ireland Act, that is payable at the increased rate provided for under section 104 (constant attendance allowance) of the Act concerned;
  - (f) war disablement pension under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 (S.I. 1983/883) that is payable at the increased rate provided for under article 14 (constant attendance allowance) or article 26A (mobility supplement) of that Order.
  - [<sup>F42</sup>(g) personal independence payment under Part 4 of the Welfare Reform Act 2012 or the corresponding provision having effect in Northern Ireland;
  - (h) armed forces independence payment under a scheme established under section 1 of the Armed Forces (Pensions and Compensation) Act 2004.]
  - [<sup>F43</sup>(i) universal credit under Part 1 of the Welfare Reform Act 2012 [<sup>F44</sup>or Part 2 of the Welfare Reform (Northern Ireland) Order 2015].]
- (3) In sub-paragraph (2)—
- (a) “the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992 (c. 4); and
  - (b) “the Northern Ireland Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).

#### Textual Amendments

- F41** Words in Sch. 7A Pt. II Group 3 para. 6(2)(c) substituted (6.4.2003) by [Tax Credits Act 2002 \(c. 21\), s. 61, Sch. 3 para. 48](#); S.I. 2003/962, art. 2(3)(d)(iii)
- F42** Sch. 7A Pt. II Group 3 Note 6(2)(g)(h) inserted (8.4.2013) by [The Value Added Tax \(Independence Payment\) Order 2013 \(S.I. 2013/601\), arts. 1, 2](#)
- F43** Sch. 7A Pt. II Group 3 Note 6(2)(i) inserted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\), regs. 1\(2\), 9\(2\)](#)
- F44** Words in Sch. 7A Pt. II Group 3 Note (6)(2)(i) inserted (N.I.) (coming into force in accordance with reg. 1(1) of the amending Rule) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\), regs. 1\(1\), 5\(2\)](#)

## GROUP 4 — WOMEN’S SANITARY PRODUCTS

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

#### Textual Amendments

**F45** Sch. 7A Pt. 2 Group 4 omitted (with effect in accordance with s. 126(5)(6) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 126\(2\)\(b\)](#); S.I. 2020/1642, [reg. 3](#)

F45

#### Textual Amendments

**F45** Sch. 7A Pt. 2 Group 4 omitted (with effect in accordance with s. 126(5)(6) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 126\(2\)\(b\)](#); S.I. 2020/1642, [reg. 3](#)

### GROUP 5 — CHILDREN’S CAR SEATS

ITEM NO.

1 Supplies of children’s car seats.

NOTES:

*Meaning of “children’s car seats”*

- 1 (1) For the purposes of this Group, the following are “children’s car seats”—
- (a) a safety seat;
  - <sup>F46</sup>(aa) a related base unit for a safety seat;]
  - (b) the combination of a safety seat and a related wheeled framework;
  - (c) a booster seat;
  - (d) a booster cushion.
- (2) In this Group “child” means a person aged under 14 years.

#### Textual Amendments

**F46** Sch. 7A Pt. 2 Group 5 Note 1(1)(aa) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts 1(1), [3](#)

*Meaning of “safety seat”*

- 2 In this Group “safety seat” means a seat—
- (a) designed to be sat in by a child in a road vehicle,
  - <sup>F47</sup>(b) designed so that, when in use in a road vehicle, it can be restrained in one or more of the following ways—
    - (i) by a seat belt fitted in the vehicle, or
    - (ii) by belts, or anchorages, that form part of the seat being attached to the vehicle, or
    - (iii) by a related base unit, and]

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (c) incorporating an integral harness, or integral impact shield, for restraining a child seated in it.

**Textual Amendments**

**F47** Sch. 7A Pt. 2 Group 5 Note 2(b) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts. 1(1), **4**

*Meaning of “related base unit”*

- [<sup>F48</sup>2A** In this Group “related base unit” means a base unit which is designed solely for the purpose of attaching a safety seat securely in a road vehicle by means of anchorages that form part of the base unit and which, when in use in a road vehicle, can be restrained in one or more of the following ways—
- (a) by a seat belt fitted in the vehicle, or
  - (b) by permanent anchorage points in the vehicle, or
  - (c) by belts attached to permanent anchorage points in the vehicle.]

**Textual Amendments**

**F48** Sch. 7A Pt. 2 Group 5 Note 2A inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts. 1(1), **5**

*Meaning of “related wheeled framework”*

- 3** For the purposes of this Group, a wheeled framework is “related” to a safety seat if the framework and the seat are each designed so that—
- (a) when the seat is not in use in a road vehicle it can be attached to the framework, and
  - (b) when the seat is so attached, the combination of the seat and the framework can be used as a child’s pushchair.

*Meaning of “booster seat”*

- 4** In this Group “booster seat” means a seat designed—
- (a) to be sat in by a child in a road vehicle, and
  - (b) so that, when in use in a road vehicle, it and a child seated in it can be restrained by a seat belt fitted in the vehicle.

*Meaning of “booster cushion”*

- 5** In this Group “booster cushion” means a cushion designed—
- (a) to be sat on by a child in a road vehicle, and
  - (b) so that a child seated on it can be restrained by a seat belt fitted in the vehicle

**GROUP 6 — RESIDENTIAL CONVERSIONS**

ITEM NO.

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

- 1 The supply, in the course of a qualifying conversion, of qualifying services related to the conversion.
- 2 The supply of building materials if—
  - (a) the materials are supplied by a person who, in the course of a qualifying conversion, is supplying qualifying services related to the conversion, and
  - (b) those services include the incorporation of the materials in the building concerned or its immediate site.

NOTES:

*Supplies only partly within item 1*

- 1 (1) Sub-paragraph (2) applies where a supply of services is only in part a supply to which item 1 applies.
- (2) The supply, to the extent that it is one to which item 1 applies, is to be taken to be a supply to which item 1 applies.
- (3) An apportionment may be made to determine that extent.

*Meaning of “qualifying conversion”*

- 2 (1) A “qualifying conversion” means—
  - (a) a changed number of dwellings conversion (see paragraph 3);
  - (b) a house in multiple occupation conversion (see paragraph 5); or
  - (c) a special residential conversion (see paragraph 7).
- (2) Sub-paragraph (1) is subject to paragraphs 9 and 10.

*Meaning of “changed number of dwellings conversion”*

- 3 (1) A “changed number of dwellings conversion” is—
  - (a) a conversion of premises consisting of a building where the conditions specified in this paragraph are satisfied, or
  - (b) a conversion of premises consisting of a part of a building where those conditions are satisfied.
- (2) The first condition is that after the conversion the premises being converted contain a number of single household dwellings that is—
  - (a) different from the number (if any) that the premises contain before the conversion, and
  - (b) greater than, or equal to, one.
- (3) The second condition is that there is no part of the premises being converted that is a part that after the conversion contains the same number of single household dwellings (whether zero, one or two or more) as before the conversion.

*Meaning of “single household dwelling” and “multiple occupancy dwelling”*

- 4 (1) For the purposes of this Group “single household dwelling” means a dwelling—
  - (a) that is designed for occupation by a single household, and
  - (b) in relation to which the conditions set out in sub-paragraph (3) are satisfied.



**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) For the purposes of this Group “multiple occupancy dwelling” means a dwelling—
- (a) that is designed for occupation by persons not forming a single household,<sup>F49</sup>  
...  
[<sup>F50</sup>(aa) that is not to any extent used for a relevant residential purpose, and]
  - (b) in relation to which the conditions set out in sub-paragraph (3) are satisfied.
- (3) The conditions are—
- (a) that the dwelling consists of self-contained living accommodation,
  - (b) that there is no provision for direct internal access from the dwelling to any other dwelling or part of a dwelling,
  - (c) that the separate use of the dwelling is not prohibited by the terms of any covenant, statutory planning consent or similar provision, and
  - (d) that the separate disposal of the dwelling is not prohibited by any such terms.
- (4) For the purposes of this paragraph, a dwelling “is designed” for occupation of a particular kind if it is so designed—
- (a) as a result of having been originally constructed for occupation of that kind and not having been subsequently adapted for occupation of any other kind, or
  - (b) as a result of adaptation.

#### Textual Amendments

- F49** Word in Sch. 7A Pt. 2 Group 6 Note 4(2)(a) omitted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(a\)\(i\)](#)
- F50** Sch. 7A Pt. 2 Group 6 Note 4(2)(aa) inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(a\)\(ii\)](#)

#### Meaning of “house in multiple occupation conversion”

- 5 (1) A “house in multiple occupation conversion” is—
- (a) a conversion of premises consisting of a building where the condition specified in sub-paragraph (2) below is satisfied, or
  - (b) a conversion of premises consisting of a part of a building where that condition is satisfied.
- (2) The condition is that—
- [<sup>F51</sup>(a) before the conversion the premises being converted do not contain any multiple occupancy dwellings,]
  - (b) after the conversion those premises contain only a multiple occupancy dwelling or two or more such dwellings, and
  - (c) the use to which those premises are intended to be put after the conversion is not to any extent use for a relevant residential purpose.

#### Textual Amendments

- F51** Sch. 7A Pt. 2 Group 6 Note 5(2)(a) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(b\)](#)

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

*Meaning of “use for a relevant residential purpose”*

- 6 For the purposes of this Group “use for a relevant residential purpose” means use as—
- (a) a home or other institution providing residential accommodation for children,
  - (b) a home or other institution providing residential accommodation with personal care for persons in need of personal care by reason of old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder,
  - (c) a hospice,
  - (d) residential accommodation for students or school pupils,
  - (e) residential accommodation for members of any of the armed forces,
  - (f) a monastery, nunnery or similar establishment, or
  - (g) an institution which is the sole or main residence of at least 90 per cent. of its residents,
- except use as a hospital, prison or similar institution or an hotel, inn or similar establishment.

*Meaning of “special residential conversion”*

- 7 (1) A “special residential conversion” is a conversion of premises consisting of—
- (a) a building or two or more buildings,
  - (b) a part of a building or two or more parts of buildings, or
  - (c) a combination of—
    - (i) a building or two or more buildings, and
    - (ii) a part of a building or two or more parts of buildings,
 where the conditions specified in this paragraph are satisfied.
- [<sup>F52</sup>(2) The first condition is that—
- (a) the use to which the premises being converted were last put before the conversion was not to any extent use for a relevant residential purpose, and
  - (b) those premises are intended to be used solely for a relevant residential purpose after the conversion.]
- (3) <sup>F53</sup> .....
- (4) <sup>F54</sup> .....
- (5) <sup>F55</sup> .....
- (6) The [<sup>F56</sup>second] condition is that, where the relevant residential purpose [<sup>F57</sup>for which the premises are intended to be used] is an institutional purpose, the premises being converted must be intended to form after the conversion the entirety of an institution used for that purpose.
- (7) In sub-paragraph (6) “institutional purpose” means a purpose within paragraph 6(a) to (c), (f) or (g).

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### Textual Amendments

- F52** Sch. 7A Pt. 2 Group 6 Note 7(2) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(i\)](#)
- F53** Sch. 7A Pt. 2 Group 6 Note 7(3) omitted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(ii\)](#)
- F54** Sch. 7A Pt. 2 Group 6 Note 7(4) omitted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(ii\)](#)
- F55** Sch. 7A Pt. 2 Group 6 Note 7(5) omitted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(ii\)](#)
- F56** Word in Sch. 7A Pt. 2 Group 6 Note 7(6) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(iii\)\(a\)](#)
- F57** Words in Sch. 7A Pt. 2 Group 6 Note 7(6) inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 4\(c\)\(iii\)\(b\)](#)

*Special residential conversions: reduced rate only for supplies made to intended user of converted accommodation*

- 8 (1) This paragraph applies where the qualifying conversion concerned is a special residential conversion.
- (2) Item 1 or 2 does not apply to a supply unless—
- it is made to a person who intends to use the premises being converted for the relevant residential purpose, and
  - before it is made, the person to whom it is made has given to the person making it a certificate that satisfies the requirements in sub-paragraph (3).
- (3) Those requirements are that the certificate—
- is in such form as may be specified in a notice published by the Commissioners, and
  - states that the conversion is a special residential conversion.
- (4) In sub-paragraph (2)(a) “the relevant residential purpose” means the purpose within paragraph 6 for which the premises being converted are intended to be used after the conversion.

*“Qualifying conversion” includes related garage works*

- 9 (1) A qualifying conversion includes any garage works related to the—
- changed number of dwellings conversion,
  - house in multiple occupation conversion, or
  - special residential conversion,
- concerned.
- (2) In this paragraph “garage works” means—
- the construction of a garage, or
  - a conversion of a non-residential building, or of a non-residential part of a building, that results in a garage.
- (3) For the purposes of sub-paragraph (1), garage works are “related” to a conversion if—

---

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

---

- (a) they are carried out at the same time as the conversion, and
  - (b) the resulting garage is intended to be occupied with—
    - (i) where the conversion concerned is a changed number of dwellings conversion, a single household dwelling that will after the conversion be contained in the building, or part of a building, being converted,
    - (ii) where the conversion concerned is a house in multiple occupation conversion, a multiple occupancy dwelling that will after the conversion be contained in the building, or part of a building, being converted, or
    - (iii) where the conversion concerned is a special residential conversion, the institution or other accommodation resulting from the conversion.
- (4) In sub-paragraph (2) “non-residential” means neither designed, nor adapted, for use—
- (a) as a dwelling or two or more dwellings, or
  - (b) for a relevant residential purpose.

*Conversion not “qualifying” if planning consent and building control approval not obtained*

- 10 (1) A conversion is not a qualifying conversion if any statutory planning consent needed for the conversion has not been granted.
- (2) A conversion is not a qualifying conversion if any statutory building control approval needed for the conversion has not been granted.

*Meaning of “supply of qualifying services”*

- 11 (1) In the case of a conversion of a building, “supply of qualifying services” means a supply of services that consists in—
- (a) the carrying out of works to the fabric of the building, or
  - (b) the carrying out of works within the immediate site of the building that are in connection with—
    - (i) the means of providing water, power, heat or access to the building,
    - (ii) the means of providing drainage or security for the building, or
    - (iii) the provision of means of waste disposal for the building.
- (2) In the case of a conversion of part of a building, “supply of qualifying services” means a supply of services that consists in—
- (a) the carrying out of works to the fabric of the part, or
  - (b) the carrying out of works to the fabric of the building, or within the immediate site of the building, that are in connection with—
    - (i) the means of providing water, power, heat or access to the part,
    - (ii) the means of providing drainage or security for the part, or
    - (iii) the provision of means of waste disposal for the part.
- (3) In this paragraph—
- (a) references to the carrying out of works to the fabric of a building do not include the incorporation, or installation as fittings, in the building of any goods that are not building materials;

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) references to the carrying out of works to the fabric of a part of a building do not include the incorporation, or installation as fittings, in the part of any goods that are not building materials.

*Meaning of “building materials”*

- 12 In this Group “building materials” has the meaning given by Notes (22) and (23) of Group 5 to Schedule 8 (zero-rating of construction and conversion of buildings).

**GROUP 7 — [F58 RESIDENTIAL RENOVATIONS AND ALTERATIONS]**

**Textual Amendments**

**F58** Sch. 7A Pt. 2 Group 7 Title substituted (1.6.2002) by virtue of [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(a)**

ITEM NO.

- 1 The supply, in the course of the renovation or alteration of [F59 qualifying residential premises], of qualifying services related to the renovation or alteration.

**Textual Amendments**

**F59** Words in Sch. 7A Pt. 2 Group 7 Item 1 substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(b)**

- 2 The supply of building materials if—
- (a) the materials are supplied by a person who, in the course of the renovation or alteration of [F60 qualifying residential premises], is supplying qualifying services related to the renovation or alteration, and
- (b) those services include the incorporation of the materials in [F61 the premises concerned or their immediate site].

NOTES:

**Textual Amendments**

**F60** Words in Sch. 7A Pt. 2 Group 7 Item 2 substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(b)**

**F61** Words in Sch. 7A Pt. 2 Group 7 Item 2(b) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), **art. 5(c)**

*Supplies only partly within item 1*

- 1 (1) Sub-paragraph (2) applies where a supply of services is only in part a supply to which item 1 applies.
- (2) The supply, to the extent that it is one to which item 1 applies, is to be taken to be a supply to which item 1 applies.

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (3) An apportionment may be made to determine that extent.

*Meaning of “alteration” and “qualifying residential premises”*

[<sup>F62</sup>

- (1) For the purposes of this Group—  
“alteration” includes extension;  
“qualifying residential premises” means—  
(a) a single household dwelling,  
(b) a multiple occupancy dwelling, or  
(c) a building, or part of a building, which, when it was last lived in, was used for a relevant residential purpose.
- (2) Where a building, when it was last lived in, formed part of a relevant residential unit then, to the extent that it would not be so regarded otherwise, the building shall be treated as having been used for a relevant residential purpose.
- (3) A building forms part of a relevant residential unit at any time when—  
(a) it is one of a number of buildings on the same site, and  
(b) the buildings are used together as a unit for a relevant residential purpose.
- (4) The following expressions have the same meaning in this Group as they have in Group 6—  
“multiple occupancy dwelling”(paragraph 4(2) of the Notes to that Group);  
“single household dwelling”(paragraph 4(1) of the Notes);  
“use for a relevant residential purpose”(paragraph 6 of the Notes).]

**Textual Amendments**

**F62** Sch. 7A Pt. 2 Group 7 Note 2 substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(d\)](#)

*Items 1 and 2 only apply where [<sup>F63</sup>premises have] been empty for at least [<sup>F64</sup>2 years]*

- 3 [<sup>F65</sup>(1) Item 1 or 2 does not apply to a supply unless—  
(a) the first empty home condition is satisfied, or  
(b) if the premises are a single household dwelling, either of the empty home conditions is satisfied.]
- [<sup>F66</sup>(2) The first “empty home condition” is that neither—  
(a) the premises concerned, nor  
(b) where those premises are a building, or part of a building, which, when it was last lived in, formed part of a relevant residential unit, any of the other buildings that formed part of the unit,  
have been lived in during the period of [<sup>F64</sup>2 years] ending with the commencement of the relevant works.]
- (3) The second “empty home condition” is that—  
(a) the dwelling was not lived in during a period of at least [<sup>F64</sup>2 years];

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) the person, or one of the persons, whose beginning to live in the dwelling brought that period to an end was a person who (whether alone or jointly with another or others) acquired the dwelling at a time—
    - (i) no later than the end of that period, and
    - (ii) when the dwelling had been not lived in for at least [<sup>F64</sup>2 years];
  - (c) no works by way of renovation or alteration were carried out to the dwelling during the period of [<sup>F64</sup>2 years] ending with the acquisition;
  - (d) the supply is made to a person who is—
    - (i) the person, or one of the persons, whose beginning to live in the property brought to an end the period mentioned in paragraph (a), and
    - (ii) the person, or one of the persons, who acquired the dwelling as mentioned in paragraph (b); and
  - (e) the relevant works are carried out during the period of one year beginning with the day of the acquisition.
- (4) In this paragraph “the relevant works” means—
- (a) where the supply is of the description set out in item 1, the works that constitute the services supplied;
  - (b) where the supply is of the description set out in item 2, the works by which the materials concerned are incorporated in [<sup>F67</sup>the premises concerned or their immediate site].
- (5) In sub-paragraph (3), references to a person acquiring a dwelling are to that person having a major interest in the dwelling granted, or assigned, to him for a consideration.

#### Textual Amendments

- F63** Words in Sch. 7A Pt. 2 Group 7 Note 3 heading substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(e\)\(i\)](#)
- F64** Words in Sch. 7A Pt. 2 Group 7 Note 3 substituted (1.1.2008) by [The Value Added Tax \(Reduced Rate\) \(No. 2\) Order 2007 \(S.I. 2007/3448\)](#), [arts. 1, 3, 4](#)
- F65** Sch. 7A Pt. 2 Group 7 Note 3(1) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(e\)\(ii\)](#)
- F66** Sch. 7A Pt. 2 Group 7 Note 3(2) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(e\)\(iii\)](#)
- F67** Words in Sch. 7A Pt. 2 Group 7 Note 3(4)(b) substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(e\)\(iv\)](#)

*Items 1 and 2 apply to related garage works*

[<sup>F68</sup>3A

- (1) For the purposes of this Group a renovation or alteration of any premises includes any garage works related to the renovation or alteration.
- (2) In this paragraph “garage works” means—
  - (a) the construction of a garage,
  - (b) the conversion of a building, or of a part of a building, that results in a garage, or

*Changes to legislation: Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (c) the renovation or alteration of a garage.
- (3) For the purposes of sub-paragraph (1), garage works are “related” to a renovation or alteration if—
  - (a) they are carried out at the same time as the renovation or alteration of the premises concerned, and
  - (b) the garage is intended to be occupied with the premises.]

**Textual Amendments**

**F68** Sch 7A Pt. 2 Group 7 Note 3A inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(f\)](#)

*Items 1 and 2 only apply if planning consent and building control approval obtained*

- 4 (1) Item 1 or 2 does not apply to a supply unless any statutory planning consent needed for the renovation or alteration has been granted.
- (2) Item 1 or 2 does not apply to a supply unless any statutory building control approval needed for the renovation or alteration has been granted.

*Items 1 and 2 only apply if building used for relevant residential purpose is subsequently used solely for that purpose*

[<sup>F69</sup>4A

- (1) Item 1 or 2 does not apply to a supply if the premises in question are a building, or part of a building, which, when it was last lived in, was used for a relevant residential purpose unless—
  - (a) the building or part is intended to be used solely for such a purpose after the renovation or alteration, and
  - (b) before the supply is made the person to whom it is made has given to the person making it a certificate stating that intention.
- (2) Where a number of buildings on the same site are—
  - (a) renovated or altered at the same time, and
  - (b) intended to be used together as a unit solely for a relevant residential purpose, then each of those buildings, to the extent that it would not be so regarded otherwise, shall be treated as intended for use solely for a relevant residential purpose.]

**Textual Amendments**

**F69** Sch. 7A Pt. 2 Group 7 Note 4A inserted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(g\)](#)

*Meaning of “supply of qualifying services”*

- 5 (1) “Supply of qualifying services” means a supply of services that consists in—
  - (a) the carrying out of works to the fabric of the [<sup>F70</sup>premises], or



**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) the carrying out of works within the immediate site of the [<sup>F70</sup>premises] that are in connection with—
- (i) the means of providing water, power, heat or access to the [<sup>F70</sup>premises],
  - (ii) the means of providing drainage or security for the [<sup>F70</sup>premises], or
  - (iii) the provision of means of waste disposal for the [<sup>F70</sup>premises].
- (2) In sub-paragraph (1)(a), the reference to the carrying out of works to the fabric of the [<sup>F70</sup>premises] does not include the incorporation, or installation as fittings, in the [<sup>F70</sup>premises] of any goods that are not building materials.

#### Textual Amendments

**F70** Word in Sch. 7A Pt. 2 Group 7 Note 5 substituted (1.6.2002) by [The Value Added Tax \(Reduced Rate\) Order 2002 \(S.I. 2002/1100\)](#), [art. 5\(h\)](#)

#### Meaning of “building materials”

- 6 In this Group “building materials” has the meaning given by Notes (22) and (23) of Group 5 to Schedule 8 (zero-rating of construction and conversion of buildings).

### [<sup>F71</sup>GROUP 8— CONTRACEPTIVE PRODUCTS

#### Textual Amendments

**F71** Sch. 7A Pt. 2 Groups 8, 9 inserted (1.7.2006) by [The Value Added Tax \(Reduced Rate\) Order 2006 \(S.I. 2006/1472\)](#), [arts. 1, 4](#), [Sch.](#)

#### ITEM NO.

- 1 Supplies of contraceptive products, other than relevant exempt supplies.

#### NOTES:

##### **Meaning of “contraceptive products”**

- 1 In this Group “contraceptive product” means any product designed for the purposes of human contraception, but does not include any product designed for the purpose of monitoring fertility.

##### **Meaning of “relevant exempt supplies”**

- 2 In this Group “relevant exempt supplies” means supplies which fall within item 4 of Group 7 of Schedule 9 (exempt supplies of goods in any hospital etc. in connection with medical or surgical treatment etc.).

### GROUP 9— WELFARE ADVICE OR INFORMATION

#### ITEM NO.

- 1 Supplies of welfare advice or information by—
- (a) a charity, or

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) a state-regulated private welfare institution or agency.

NOTES:

*Meaning of “welfare advice or information”*

- 1 In this Group “welfare advice or information” means advice or information which directly relates to—
- (a) the physical or mental welfare of elderly, sick, distressed or disabled persons, or
  - (b) the care or protection of children and young persons.

*Meaning of “state-regulated”*

- 2 For the purposes of this Group “state-regulated” has the same meaning as in Group 7 (health and welfare) of Schedule 9 (see Note (8) of that Group).

*Meaning of “state-regulated”*

- 3 Item 1 does not include—
- (a) supplies that would be exempt by virtue of Group 6 of Schedule 9 (education) if they were made by an eligible body within the meaning of that Group,
  - (b) supplies of goods, unless the goods are supplied wholly or almost wholly for the purpose of conveying the advice or information, or
  - (c) supplies of advice or information provided solely for the benefit of a particular individual or according to his personal circumstances.]

**[<sup>F72</sup>GROUP 10 – INSTALLATION OF MOBILITY AIDS FOR THE ELDERLY**

**Textual Amendments**

**F72** Sch. 7A Pt. 2 Group 10 inserted (1.7.2007 with effect in relation to supplies made on or after that date) by [The Value Added Tax \(Reduced Rate\) Order 2007 \(S.I. 2007/1601\)](#), arts. 1(1)(2), 4

ITEM NO.

- 1 The supply of services of installing mobility aids for use in domestic accommodation by a person who, at the time of the supply, is aged 60 or over.
2. The supply of mobility aids by a person installing them for use in domestic accommodation by a person who, at the time of the supply, is aged 60 or over.

NOTES:

*Meaning of “mobility aids”*

- 1 For the purposes of this Group “mobility aids” means any of the following—
- (a) grab rails;
  - (b) ramps;
  - (c) stair lifts;
  - (d) bath lifts;
  - (e) built-in shower seats or showers containing built-in shower seats;
  - (f) walk-in baths fitted with sealable doors.

*Meaning of “domestic accommodation”*

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 2 For the purposes of this Group “domestic accommodation” means a building, or part of a building, that consists of a dwelling or a number of dwellings.]

### [<sup>F73</sup>GROUP 11 — SMOKING CESSATION PRODUCTS

#### Textual Amendments

**F73** Sch. 7A Pt. 2 Group 11 inserted (1.7.2007 with effect in relation to supplies made on or after that date but before 1.7.2008) by [The Value Added Tax \(Reduced Rate\) Order 2007 \(S.I. 2007/1601\)](#), arts. 1(1)(3), 5

#### ITEM NO.

1. Supplies of pharmaceutical products designed to help people to stop smoking tobacco.]

### [<sup>F74</sup>GROUP 12

#### CARAVANS

#### Textual Amendments

**F74** Sch. 7A Pt. 2 Group 12 inserted (6.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 26 paras. 6\(3\), 7\(2\)](#)

#### Item No

- 1 Supplies of caravans which exceed the limits of size of a trailer for the time being permitted to be towed on roads by a motor vehicle having a maximum gross weight of 3,500 kilogrammes.
- 2 The supply of such services as are described in paragraph 1(1) or 5(4) of Schedule 4 in respect of a caravan within item 1.

NOTE: This Group does not include—

- (a) removable contents other than goods of a kind mentioned in item 4 of Group 5 of Schedule 8, or
- (b) the supply of accommodation in a caravan.]

### [<sup>F75</sup>GROUP 13

#### CABLE-SUSPENDED PASSENGER TRANSPORT SYSTEMS

#### Textual Amendments

**F75** Sch. 7A Pt. 2 Group 13 inserted (1.4.2013) by [The Value Added Tax \(Reduced Rate\) \(Cable-Suspended Passenger Transport Systems\) Order 2013 \(S.I. 2013/430\)](#), arts. 1, 2(3)

#### Item No.

- 1 Supplies of welfare advice or information by—

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (a) a charity, or
- (b) a state-regulated private welfare institution or agency.

NOTES:

*Supplies not within item 1*

- 1 Item 1 does not include the transport of passengers to, from or within—
  - (i) a place of entertainment, recreation or amusement; or
  - (ii) a place of cultural, scientific, historical or similar interest,
 by the person, or a person connected with that person, who supplies a right of admission to, or a right to use facilities at, such a place.
- 2 For the purposes of Note 1 any question as to whether a person is connected with another shall be determined in accordance with section 1122 of the Corporation Tax Act 2010.]

[<sup>F76</sup>GROUP 14 — COURSE OF CATERING

**Textual Amendments**

**F76** Sch. 7A Pt. 2 Groups 14-16 inserted (temp.) (15.7.2020) by virtue of [The Value Added Tax \(Reduced Rate\) \(Hospitality and Tourism\) \(Coronavirus\) Order 2020 \(S.I. 2020/728\)](#), arts. 1, 4 (with art. 2)

Item No

- 1 Supplies in the course of catering of—
  - (a) any food or drink for consumption on the premises on which it is supplied, or
  - (b) any hot food or hot drink for consumption off those premises,

NOTES

- (1) Note (3A) to Group 1 (Food) of Schedule 8 applies in relation to this Group as it applies in relation to Note (3) in that Group.
- (2) Notes (3B) to (3D) to Group 1 (Food) of Schedule 8 apply in relation to this Group as they apply in relation to that Group.
- (3) “Alcoholic beverage” means a beverage within Item 3 in the list of excepted items in Group 1 of Schedule 8.

**GROUP 15 — HOLIDAY ACCOMMODATION ETC**

Item No

- 1 Any supply which, because it falls within paragraph (d), (e) so far as the supply consists of the grant of a licence to occupy holiday accommodation, (f) or (g) of Item 1 in Group 1 (Land) of Schedule 9, is not an exempt supply by virtue of that Item.

**GROUP 16 — SHOWS AND CERTAIN OTHER ATTRACTIONS**

Item No

---

**Changes to legislation:** Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- 1 Supplies of a right of admission to shows, theatres, circuses, fairs, amusement parks, concerts, museums, zoos, cinemas and exhibitions and similar cultural events and facilities but excluding any supplies that are exempt supplies by virtue of Items 1 or 2 in Group 13 of Schedule 9.]

**Changes to legislation:**

Value Added Tax Act 1994, SCHEDULE 7A is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Sch. 7A Pt. 2 Group 2 Item 4 5 inserted by [S.I. 2022/361 art. 8\(1\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 7A Pt. 2 Group 2 Note 1(f)(g) inserted by [S.I. 2022/361 art. 8\(1\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 7A Pt. 2 Group 3 Note 6(2)(b) repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- Sch. 7A Pt. 2 Group 2 heading words omitted by [S.I. 2022/361 art. 8\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 7A Pt. 2 Group 3 Item 8A words omitted by [S.I. 2022/361 art. 8\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 7A Pt. 2 Group 3 Item 8B words omitted by [S.I. 2022/361 art. 8\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)
- Sch. 7A Pt. 1 Table words omitted by [S.I. 2022/361 art. 8\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Art. 8 omitted (1.5.2023) without ever being in force by virtue of S.I. 2023/376, arts. 1, 5)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 51A repealed by [S.I. 2008/1146 art. 5\(2\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). The insertion of s. 51A by 1995 c. 4, s. 26(1) never came into force)
- Sch. 10 para. 8(2)(3) inserted by [1995 c. 4 s. 26\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). S. 26 repealed (1.6.2008) without ever being in force by S.I. 2008/1146, art. 5)